

## INSTRUCTIONS FOR FILING IOWA COMMERCIAL FEED TONNAGE REPORT

Please use the following guideline to prepare your Iowa Commercial Feed Inspection Fee Report. If you have any questions regarding how to fill out this report please call 515-242-6338.

### Exempt Customer List

The *Exempt Customer List* (formerly called the *Exempt Buyers List*) is misunderstood by many filers. This is offered by way of clarification.

The State of Iowa requires that the Commercial Feed Inspection Fee be paid directly to the State of Iowa by whoever first distributes the commercial feed or feed ingredient in or into Iowa. You should be aware that the “*Exempt Customer List*” consists only of companies that have applied and been accepted for inclusion on this list. These companies are allowed to **receive** commercial feed products without their supplier paying the Commercial Feed Inspection Fee to the State of Iowa on their behalf because they have agreed to be responsible for the payment of these fees directly to the State of Iowa on their own Iowa commercial feed distributions. The usual reason for inclusion on this list is to avoid the double taxation on multi-state activity that could result without this exemption. The net effect of this list is that these companies are the only companies **to whom** exempt distributions in Iowa can be claimed (Tons in Column B of page 2). You can access the “Exempt Customer List” at our website at the following location:

<http://www.agriculture.state.ia.us/exemptbuyers.asp>.

If your company is not on this list you have the right to assume that all commercial feed or commercial feed ingredients received by you have had the Iowa Commercial Feed Inspection Fee already paid if received from an entity licensed to distribute commercial feed or feed ingredients in the State of Iowa. A complete list of Iowa Commercial Feed Licensees can be accessed at the IDALS website at the following location:

<http://www.agriculture.state.ia.us/feedlist.asp>.

## Instructions

**Instruction #1:** Please make sure all entries are legible.

### Page 1 instructions

If you are using the blank report form downloaded from our website you will need to

- Indicate the Reporting Period and Year for which this report is being filed in the space provided.
- Fill in your companies Iowa Feed Manufacturers License Number in the identification box, to the right of ID#-.
- Fill in your company name, address, and ZIP + 4 information.

If you are using a pre printed form that was mailed to you these items will be filled in already. Use the form to note any changes necessary.

### Filing Method 1: Custom Mix / Bulk Distributor

If you're feed manufacturing business is solely

- manufacturing "Customer Formula Feeds", i.e. all the feed you manufacture is made to end user specifications, and your billing invoice to the customer lists the feeds constituent components by quantity
- distributing bulk products for which another licensee is the guarantor,
- combination of only these two activities,
  - **AND** the Iowa Feed Inspection Fee is being paid directly to the State of Iowa by the suppliers of all these products
    - Check the box directly below the Name and Address fields next to the statement:  
**"Check here for Customer-Formula Feed only..."**,  
and go to page 2. If using a pre-printed form page 2 refers to the back of the form.
    - On page 2 in the column headed "License Number of Supplier Who Paid the Iowa Fee on Tons We Received" list the Iowa Feed Manufacturer license number for each of the companies that supplied you with product you distributed. Use a separate line for each license number. In the next column to the right list the name and city location of each licensee on the same line as that company's license number. If the company listed is located outside of Iowa give the state postal abbreviation as well.
    - Return to page 1 and finish filling out the rest of the form. Enter 20 in the space provided at the **end** of line a.). \$20 is the minimum due even if there was no net tonnage to report.
    - If you file your report after the date indicated on Line b) for the reporting period for which you are filing you must include a late payment penalty. Note that the **minimum** penalty is \$50.
    - The fee due from Line a) plus the late payment penalty if applicable from line b), is the total due and should be entered on line c).
    - Please be sure to include a legibly printed contact name and a telephone number where you can be reached if we have questions about the information you are providing.

### **Filing Method 2: No activity**

If you did not distribute any product into the state of Iowa for the period for which you are filing this report check the box to the left of the statement:

**“If no activity this period check here and remit the minimum fee.”**

Fill out the rest of Page 1 as required and file the report and remittance as required. Please be aware that this statement only applies if you engaged in no commercial feed activity in Iowa at all. If you had zero **net** activity because all your distributions were exempt, this provision does not apply to you.

### **Filing Method 3: Manufacturers of Branded Commercial Feeds and Feed Ingredients**

Please use the following guidelines along with the chart on the next page for filling out the Page 2 work sheet. If you have any questions, please call the number referenced above.

1. Column titled “Enter Code Number (from below)”. At the bottom of Page 2 note the feed and feed ingredient categories listed. Each has a corresponding number to the left of it. Enter the number that **most nearly** describes the tonnage you are referencing on each line.
2. Column titled “Tons Distributed (A)”. In this column, enter the total tons distributed to your customers and/or fed to your own livestock, for the category code you are referencing. These should be the tons you distributed **in the form you distributed them**.
3. Column titled “Exempt Tons Distributed (B)”. In this column enter the tons of each category code that you distributed to an exempt customer for which you are not paying the tonnage fee, making your customer responsible for any fees due. Please note that these exemptions can only be made to Iowa Commercial Feed Manufacturer licensees whose names appear on the “*Exempt Customers List*”. You will need a separate line for each exempt tonnage amount in each category for each customer.
4. Column titled “License Number of Exempt Customer to Whom Product Was Distributed”: Please enter the *Iowa Commercial Feed Manufacturer* license number, found on the “*Exempt Customer List*”, of the exempt customer to whom the tons on this line in Column (B) were distributed. These can be found at: <http://www.agriculture.state.ia.us/exemptbuyers.asp>
5. Column titled “Name and Address of Licensed Customer to Whom Product Was Distributed”. Enter the name and city / state location of the exempt customer whose tons and license number are referenced on this line in the previous two columns. If this information is not accurate, it could result in a billing for additional fees due as a result of disallowed exemptions.
6. Column titled “Exempt Tons Received (C)”. In this column enter the tons you received from Iowa licensed *Commercial Feed Manufacturers* who are paying the Iowa fee directly to the State of Iowa on the product you received from them. You will need to use a separate line for each category for each supplier.

7. Column titled “License Number of Supplier Who Collected the Iowa Fee on Product We Received”. Enter the Iowa Feed Manufacturer license number of the companies supplying you with commercial feed or commercial feed ingredients who are paying the *Commercial Feed Inspection Fee* directly to the State of Iowa on those tons. Again these numbers can be found at <http://www.agriculture.state.ia.us/feedlist.asp>.

8. Column titled: “Name and Address of Supplier Who Paid the Iowa Fee on Tons Received” Enter the name, and City/State address of the supplier from whom you received the tons of the category referenced on this line in column (C). Again, you must use a separate line for each supplier for each category. If this information is not accurate, it could result in a billing for additional fees due for disallowed exemptions.

At the bottom of the worksheet area are the fields “*Total Tons Distributed (Col A)*”, “*Total Exempt Tons Distributed (Col B)*” and “*Total Exempt Tons Received (Col C)*”, each followed by an underlining. Add the totals for each of the tonnage columns and enter the total for each column in the underlined space thus indicated.

Subtract the “*Column B*” and “*Column C*” totals from the “*Column A*” total. Enter the resulting remainder in the box, located below the column total boxes and titled “*TOTAL NET TONS*”, in the space provided. Carry this total forward to Page 1, and enter in the space provided for net tons on line *a*) in the space following the words “*a) Inspection Fee (total net tons)*” Multiply this number by the per ton rate, (currently 12 cents (.12)). Enter the product thus attained in the space provided at the end of line *a*) unless the resulting amount is less than or equal to \$20, in which case enter \$20 which is the minimum fee.

If you need additional space please send your own legible schedule, spreadsheet, or printout with the necessary information in a format that follows the work sheet on page 2 or simply print or make copies of the page 2 worksheet available on the IDALS website at <http://www.agriculture.state.ia.us/pdfs/Fert/feedInspectionFeeReport.pdf>.